

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 80/2009-customs dated the 7th July, 2009, published in the Gazette of India, Extraordinary vide number G.S.R. 487(E) dated the 7th July, 2009, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts packaged software or canned software, falling under Chapter 85 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such goods determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, which represents the consideration paid or payable for transfer of the right to use such goods:

Provided that the importer shall make a declaration regarding consideration paid or payable in respect of such transfer to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided further that the importer shall be registered under section 69 of the Finance Act, 1994 (32 of 1994) read with rule 4 of the Service Tax Rules, 1994.

Explanation. - For the purposes of this notification, “packaged software or canned software” means software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold off the shelf.

[F. No. 334/1/2010-TRU]


(Prashant Kumar)

Under Secretary to the Government of India